Determination of Residency Status (Leaving Canada)

Complete this form if you have left or are planning to leave Canada temporarily or permanently and need help determining your residency status for income tax purposes. You do **not** have to complete this form if you usually live in Canada and are leaving Canada for a weekend or short trip. For more information about determining your residency status, go to **canada.ca/taxes-international**.

Complete this form for each date you left Canada. A list of dates and a letter of explanation are acceptable if enough information is given to determine your status.

Give all the facts about your residency status while living inside and outside Canada. If your form is missing information or clarification is needed, a CRA agent will send you a letter.

If you need help

If you need help completing this form, see Income Tax Folio S5-F1-C1: Determining an Individual's Residence Status, or call the CRA at **1-800-959-8281** from Canada and the United States or **613-940-8495** from anywhere else (collect calls accepted).

For forms and publications or information on taxes, programs and credits, visit **canada.ca/taxes**.

Ways to send your form

Online: You or your representative can scan this form and supporting documents, and submit them online, using My Account or Represent a Client at **canada.ca/taxes**, by selecting:

- the "Submit documents" service and following the instructions
- the topic "Contact Centre and International Correspondance" and uploading your documents

By mail: Send your completed form to the Sudbury Tax Centre, PO Box 20000, Station A, Sudbury ON P3A 5C1.

By fax: Fax your completed form to **705-671-0794**.

Identification

Last name	First name and initial	Date of birth (Year Month Day)	Citizenship
Social insurance number (SIN) (if any)	Individual tax number (ITN) (if any)	Temporary tax number (TTN) (if any)	
Province/territory you resided in	Date of departure (Year Month Day)	Country you will live in	

Marital status: ☐ Married ☐ Living common-law ☐ Widowed ☐ Divorced ☐ Separated ☐ Single

Address information

Address while outside Canada (apartment – number, street)			Telephone number
City	Province/Territory/State	Postal/ZIP code	Country

Do you want the CRA to update your mailing address to match your address while outside Canada for all future correspondence? ☐ Yes ☐ No

Mailing address **only** if different from above (apartment – number, street)			PO Box
City	Province/Territory/State	Postal/ZIP code	Country

Clear Data

Protected B when completed

Leaving Canada

Why are you leaving Canada? (tick all that apply)

- ☐ Employment
- ☐ Retirement
- ☐ Studying or doing research
- ☐ Self-employment
- ☐ Professional or improvement leave
- ☐ Spouse or common-law partner of an individual leaving Canada
- ☐ Dependant of an individual leaving Canada
- ☐ None of the above – Specify: _____

How long do you expect to live outside Canada?	Number of years	Number of months	Number of days

☐ I am leaving or have left Canada permanently and do not plan to return.

Usual residency

Tick the box below that best describes where you usually live:

☐ I usually live in another country but I was temporarily living in Canada in the year and will leave or have left Canada in the same year.

Number of days in Canada: _____

Note: The CRA will calculate the number of days in Canada if you give the dates that you were, or will be, in Canada.

☐ I usually live in another country but I enter and leave Canada on the same day to work, shop, or study.

☐ I usually live in Canada but I am leaving or have left Canada permanently.

☐ I usually live in Canada but I leave Canada during the day to work, shop, or study in another country and return to Canada in the same day.

☐ I usually live in Canada but I am vacationing outside Canada and will return to Canada after my vacation.

☐ None of the above – Explain: _____

Relationship

Complete this section if you have left or are leaving Canada to join your spouse or common-law partner, parent or other person you are dependent upon in another country.

What is the residency status of your spouse or common-law partner, parent or person you depend upon? (tick the box that applies)

☐ Factual resident of Canada ☐ Deemed resident of Canada ☐ Non-resident of Canada ☐ Residency status not determined

Enter the following information about the individual who has left or will be leaving Canada:

Last name		First name and initial	
Social insurance number (SIN) (if any)	Individual tax number (ITN) (if any)	Temporary tax number (TTN) (if any)	
Address while outside Canada (apartment – number, street)			
City	Province/Territory/State	Postal/ZIP code	Country

Note: If you do not know the residency status of the person above, ask them to complete a copy of Form NR73 and send it with your Form NR73.

Relationship (continued)

If you are the **spouse or common-law partner** of a person leaving Canada, answer the following questions:

Were you a resident of Canada in the year, before leaving Canada?	☐ Yes ☐ No
Were you a resident of Canada in a previous year?	☐ Yes ☐ No
Will you live with your spouse or common-law partner at any time in the year?	☐ Yes ☐ No
Will you be exempt from tax in the foreign country because of your relationship to your spouse or common-law partner?	☐ Yes ☐ No
Are you the spouse or common-law partner of an individual employed by the Canadian Forces who has been posted abroad?	☐ Yes ☐ No
If **yes**, what is the length of the posting?	
If **yes**, will you be returning to Canada at the end of the posting?	☐ Yes ☐ No

If you are the **child or dependant** of a person leaving Canada, tick all that apply:

- ☐ I am under 18 years of age at any time during the year.
- ☐ I am 18 years of age or older at any time during the year and dependent because of a mental or physical disability.

Enter your net world income for the year: _____

Employment

If you will be employed while living outside Canada, tick all that apply:

- ☐ I am a member of the Canadian Forces.
- ☐ I am a member of the overseas Canadian Forces school staff.

Will you choose to file a Canadian income tax return each year to report your world income?	☐ Yes ☐ No
Were you living in the province of Quebec immediately before your departure?	☐ Yes ☐ No

- ☐ I am a locally engaged employee of a Canadian embassy or mission abroad (I live outside Canada after severing ties and was then hired locally).
- ☐ I am an ambassador, a high commissioner, an agent general of a province or territory of Canada, or an officer or servant (employee) of Canada or of a province or territory of Canada.

Will you receive a representation allowance for the year?	☐ Yes ☐ No
Were you a Canadian resident (including factual or deemed resident) right before your appointment or employment by Canada, the province or territory, or the Crown corporation?	☐ Yes ☐ No

- ☐ I am an employee or officer of a federal or provincial Canadian Crown corporation where:
  - ☐ the corporation is designated as an agent of Canada
  - ☐ the employees of the corporation have been given the status of servants of Canada
  - ☐ none of the above – Explain: _____

Will you receive a representation allowance for the year?	☐ Yes ☐ No
Were you a Canadian resident (including factual or deemed resident) right before your appointment or employment by Canada, the province or territory, or the Crown corporation?	☐ Yes ☐ No
Are you performing services as an employee, co-operant, advisor, contractor or subcontractor under a prescribed international development assistance program of the Government of Canada that is financed with Canadian funds?	☐ Yes ☐ No
If **yes**, specify:	
Were you a resident (including factual or deemed resident) at any time during the 3 months before the day you started your service abroad?	☐ Yes ☐ No

Employment (continued)

If you will be employed while living abroad, tick all that apply:

☐ I am a missionary.

Will you file a Canadian income tax return for each year you are living outside Canada to report your world income? ☐ Yes ☐ No

Are you a Canadian citizen or landed immigrant? ☐ Yes ☐ No

Will you be employed by a Canadian religious organization while you are outside Canada? ☐ Yes ☐ No

How many years will you be outside Canada? _____

☐ I am an employee of an employer or organization other than those described above.

Give your employer's name and address:

Is this a Canadian employer? ☐ Yes ☐ No

Do you expect to return to and reside in Canada because of a contract with your employer or because you have a specific date to report back to work in Canada? ☐ Yes ☐ No

Note: If you have a contract with your employer, **attach** a copy of the contract.

If you do **not** have a contract with your employer or a return date to Canada specified by your employer, will your job in Canada be kept available for you upon your return to Canada? ☐ Yes ☐ No

Statement of residency

Are you considered resident in the other country and **not** in Canada, under a tax treaty with the other country? ☐ Yes ☐ No

Are you subject to income tax in that country on your world income (total income from inside and outside Canada)? ☐ Yes ☐ No

Are you considered resident of a country that does **not** have a tax treaty with Canada? ☐ Yes ☐ No

Note: The CRA may ask you for confirmation of your residency from the government of the country that you are considered resident and are subject to tax as a resident for the year in question. The CRA may also ask you to give proof that your income is subject to tax in that country (for example, a copy of the foreign tax return, notice of assessment, statement from the foreign authorities with the equivalent information as the tax return, Form 6166, Certification of U.S. Tax Residency).

Ties in Canada

Which of the following ties will you have in Canada while living in another country? (tick all that apply)

☐ My spouse or common-law partner will stay in Canada.

Note: If you are legally separated, you do **not** have to enter the following information.

Name		Citizenship
Social insurance number (SIN) (if any)	Individual tax number (ITN) (if any)	Temporary tax number (TTN) (if any)
Address (apartment – number, street, city, province/territory, postal code)		

Reason for staying in Canada: _____

☐ I will leave children or dependants in Canada.

Dependant 1 – Name, age, citizenship, address, school (name, address and grade), and reason for staying in Canada
Dependant 2 – Name, age, citizenship, address, school (name, address and grade), and reason for staying in Canada
Dependant 3 – Name, age, citizenship, address, school (name, address and grade), and reason for staying in Canada

Ties in Canada (continued)

Which of the following ties will you have in Canada while living in another country? (tick all that apply)

- ☐ I will continue to support a person in Canada who lives in a dwelling (for example, a house, apartment, trailer, room, suite) that I occupied before my departure.
- ☐ I did not own but I rented a dwelling in Canada. I will sublet it for the period of my absence from Canada and I intend to renew the lease when it expires.
- ☐ I will continue to own a dwelling in Canada that is suitable for year-round occupancy and I will:
  - ☐ keep the dwelling vacant
  - ☐ rent the dwelling to a related person
  - ☐ rent the dwelling on non-arm's length terms (for example, under fair market value)
  - ☐ rent the dwelling without a written lease
  - ☐ rent the dwelling at arm's length, at fair market value, and with a written lease.

  Explain: _____
- ☐ I will keep the majority (or a significant part) of my things in Canada, such as furniture, furnishings, appliances and utensils.
- ☐ I will have personal possessions in Canada such as my clothing, personal items or pets.
- ☐ I will keep vehicles in Canada that are registered in a province or territory in Canada.
- ☐ I will keep my driver's licence from a province or territory in Canada.
- ☐ I will have a valid Canadian passport.
- ☐ I will have a guaranteed job available upon my return to Canada.
- ☐ I will be employed by a Canadian employer while outside Canada.
- ☐ I will stay eligible for medical coverage from a province or territory in Canada for more than 3 months after I leave Canada (contact the provincial or territorial health authority where you live in Canada to find out whether or not you will be eligible for provincial or territorial medical coverage while living outside Canada).
- ☐ I will keep memberships in Canadian social, recreational, or religious organizations.

  List memberships: _____
- ☐ I will keep professional or union memberships in Canada that depend on Canadian residency.

  List memberships: _____
- ☐ I will keep bank accounts in Canada.

  Explain: _____
- ☐ I will keep and use credit cards or debit cards issued by Canadian financial institutions.
- ☐ I will have investments (RRSPs, securities accounts, etc.) in Canada.

  Describe investments: _____
- ☐ I will keep a seasonal residence in Canada (for example, a cottage or chalet).
- ☐ I will have a telephone listing or service in Canada.

  Telephone number: _____

  Is the telephone service for personal or business use? _____
- ☐ I will use personal stationery or business cards with a Canadian address.

Address (apartment – number, street, city, province/territory, postal code)

- ☐ I will keep a mailing address, post office box, or safety deposit box in Canada.

Mailing address (apartment – number, street, city, province/territory, postal code)
Post office box address (number, street, city, province/territory, postal code)
Safety deposit box address (number, street, city, province/territory, postal code)

Ties in Canada (continued)

Which of the following ties will you have in Canada while living in another country? Tick all that apply.

- ☐ I will have newspaper or magazine subscriptions sent to a Canadian address.
- ☐ I will have subscriptions for life insurance or general insurance (including health insurance) through a Canadian insurance company.
- ☐ I will be involved with and have responsibilities to partnerships, corporate or business relationships, or endorsement contracts in Canada. Specify: _____
- ☐ I will keep landed immigrant status if I am a landed immigrant or a temporary work permit (visa) in Canada.
  - Date of landed immigrant status application (Year Month Day): _____
  - Type of visa: _____
  - Expiration date (Year Month Day): _____
- ☐ I will have other ties with Canada.
  - Describe ties: _____
- ☐ None of the items in this section apply to me.

Intention

Do you intend to return to Canada to live? ☐ Yes ☐ No

What are your long-term goals?

Note: If it is determined that you are a non-resident of Canada, you are expected to pay or post acceptable security for departure tax and advise Canadian financial institutions that make payments to you that you may be subject to non-resident withholding taxes on certain income (for example, dividends). For more information, see Guide T4061, Non-Resident Tax Withholding, Remitting, and Reporting, and Form T1161, List of Properties by an Emigrant of Canada.

Visiting Canada

Will you make return visits to Canada? ☐ Yes ☐ No

If **yes,** which of the following best describes your visits to Canada:

- ☐ Lengthy visits – Describe: _____
- ☐ Regular visits – Describe: _____
- ☐ Frequent visits – Describe: _____
- ☐ None of the above – Describe: _____

Ties in another country

a) If your spouse or common-law partner will **not** stay in Canada, enter **their** information below:

Name		Citizenship
Social insurance number (SIN)	Individual tax number (ITN) (if any)	Temporary tax number (TTN) (if any)
Address		

Date of departure (Year Month Day): _____

How long do they expect to live outside Canada?	Number of years	Number of months	Number of days

- ☐ They are leaving or have left Canada permanently and do not plan to return.

Ties in another country (continued)

b) If you have children or dependants **not** staying in Canada, enter their information below:

Dependant 1 – Name, age, citizenship, address, school (name, address and grade), and reason for not staying in Canada
Dependant 2 – Name, age, citizenship, address, school (name, address and grade), and reason for not staying in Canada
Dependant 3 – Name, age, citizenship, address, school (name, address and grade), and reason for not staying in Canada

c) If you have children or dependants who will follow you at a later date, enter their information below:

Date of departure (Year Month Day): _____ Number of months they expect to live outside Canada _____

d) If you support individuals other than through a charitable organization, enter their information below:

Individual 1 – Name, address, relationship, details of financial support
Individual 2 – Name, address, relationship, details of financial support

e) Describe the dwelling that you live in in the other country (include the type and size of the dwelling and whether you rent or own). If you rent, give the length of time you have agreed to.

Address

f) Describe the personal possessions that you will have in the other country (for example, clothing, furniture, personal items, or pets):

g) If you have a driver's licence that was issued in a country other than Canada, list the country, expiration date, and whether you will renew the licence when it expires:

h) If you have a foreign passport, list the country and whether you will renew the passport when it expires:

i) List the name and length of your medical and hospital insurance coverage while living outside Canada:

j) List the professional, social, or recreational organizations you will be a member of in countries other than Canada:

k) Describe the investments (chequing and savings accounts, pension and retirement plans, property and shares in companies and any other investments) that you will have in countries other than Canada and why these investments are kept outside Canada:

l) Give details of other consumer relationships you will have in other countries, such as lines of credit and credit cards:

m) List the phone number for your telephone service in other countries:

Is the telephone service for personal or business use? _____

n) List the address you use for any personal stationery or business cards in other countries:

Ties in another country (continued)

o) List the address for any post office boxes and safety deposit boxes you use in other countries:

Post office box address
Safety deposit box address

p) Give details of your involvement with and responsibilities to any partnerships, corporate or business relationships, and endorsement contracts you have in other countries:

q) List the countries, other than Canada, that you have visited in the year, the length of time spent in each country, and the reason for visiting each country (include the dates of entry and departure for each country):

Certification

The CRA uses the information that you enter on this form to give an opinion on your residency status. If your situation changes, contact the CRA.

I certify that the information given on this form is to the best of my knowledge, correct and complete.

Name	Signature	Date (Year Month Day)

More information

Is there more information that the CRA has **not** asked for that you feel may help determine your residency status?
If **yes**, give details:

Personal information (including the SIN) is collected and used to administer or enforce the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be disclosed to other federal, provincial, territorial, Indigenous or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 005 on Information about Programs and Information Holdings at **canada.ca/cra-information-about-programs**.